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July 26, 2013

Nicoletta DiForte
Senior Enforcement Policy Advisor
United States Environmental Protection Agency
Region 2
290 Broadway
New York, NY 10007-1866

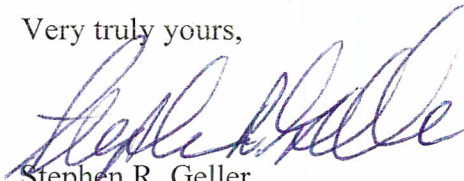
Re: Riverside Industrial Park Superfund Site
Newark, New Jersey

Dear Ms. DiForte:

On behalf of Celcor Associates, LLC ("Company") we are requesting the basis of the designation of the Company as a PRP, as noted in your correspondence dated May 22, 2013.

Please also advise why prior owners or operators of the site that have been named in actions involving discharges, such as Pittsburgh Plate Glass or Honeywell, have not been named as PRPs.

Very truly yours,



Stephen R. Geller

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